

**Summary of a City Income Tax to Raise \$16.8 Million for Schools**

			AGI	OTI
			Income (\$)	Income (\$)
Joint Filer	Exempt	<	31,000	22,000
	0.35%	between	31,000 - 51,000	22,001 - 35,000
	0.47%	between	51,000 - 74,000	35,001 - 50,000
	0.75%	between	74,000 - 106,000	50,001 - 75,000
	1.20%	>	106,000	75,000
Single Filer	Exempt	<	17,000	11,000
	0.35%	between	17,000 - 24,000	11,001 - 17,500
	0.47%	between	24,000 - 35,000	17,501 - 25,000
	0.75%	between	35,000 - 55,000	25,001 - 37,500
	1.20%	>	55,000	37,500

**Tax Brackets and Estimated Tax Liability for  
A City Income Tax to Raise \$16.8 Million for Schools**

Estimated AGI	OTI	Joint Filers		Single Filers	
		Rate	\$	Rate	\$
\$5,000	\$1,800	0.00%	\$0	0.00%	\$0
\$10,000	\$6,000	0.00%	\$0	0.00%	\$0
\$15,000	\$9,900	0.00%	\$0	0.00%	\$0
\$20,000	\$13,900	0.00%	\$0	0.35%	\$49
\$25,000	\$18,100	0.00%	\$0	0.47%	\$85
\$30,000	\$21,500	0.00%	\$0	0.47%	\$101
\$35,000	\$24,800	0.35%	\$87	0.47%	\$117
\$40,000	\$28,000	0.35%	\$98	0.75%	\$210
\$45,000	\$31,100	0.35%	\$109	0.75%	\$233
\$50,000	\$34,300	0.35%	\$120	0.75%	\$257
\$60,000	\$40,700	0.47%	\$191	1.20%	\$488
\$70,000	\$47,600	0.47%	\$224	1.20%	\$571
\$80,000	\$54,700	0.75%	\$410	1.20%	\$656
\$90,000	\$62,100	0.75%	\$466	1.20%	\$745
\$100,000	\$70,500	0.75%	\$529	1.20%	\$846
\$250,000	\$190,300	1.20%	\$2,284	1.20%	\$2,284

**Notes:**

- OTI means Oregon Taxable Income.
- The AGI (Adjusted Gross Income) is shown for reference purposes only. The AGI/OTI relationship depends on individual taxpayer circumstances.
- Joint filers include people filing jointly as well as heads of household. Single filers include people filing separately.
- Details and definitions related to filers, brackets, rates and other terms of the income tax will be included in the proposed ordinance that City Council will consider in April.